

EXHIBIT 21

STROOCK

March 20, 2007

BY EMAIL

Andrew S. Lewner
Direct Dial 212-806-5820
Direct Fax 212-806-7820
Alewnr@stroock.com

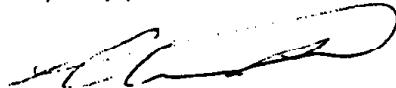
John P. Higgins, Esq.
D'Amato & Lynch
70 Pine Street
New York, New York 10270-0110

Re: Arbitrations between Security Ins. Co. of Hartford, et. al. and Commercial Risk Reinsurance Company Limited (Bermuda) and Commercial Risk Re-Insurance Company (Vermont) (DIG and Non-DIG)

Dear John:

I write in relation to Mr. Dielmann's email of earlier today. In light of Mr. Dielmann's unprecedeted early withdrawal, we must insist that you provide us the details of any information that you or your client have, or any conversations that either you or your client have had with Mr. Dielmann concerning his actions. If we do not receive this information by the close of business tomorrow, we will have no choice but to bring this issue to the Panel. Obviously, we remain fully committed to the previously agreed June 25 - 29, 2007 hearing dates, and fully expect that those hearing dates will hold firm.

Very truly yours,



Andrew S. Lewner

cc: Michele L. Jacobson